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Then and now

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Then and Now

“TO merit whose esteem and approbation will be his particular study.” So wrote David Franks, Conveyancer and Accountant, 66 Broadway, New York City, in the year 1786.

Franks was the compiler of the first New York Directory, and used that medium for the purpose of saying a word in his own behalf concerning his services which, as an accountant, he offered to the public.

In a preface to the directory, Noah Webster writes as follows:

“Broad Street, extending from the Exchange to City Hall, is sufficiently wide. This was originally built on each side of a creek which penetrated almost to the City Hall. The street is low but pleasant; and that part which did not suffer by the fire during the war, is generally well built; the other is recovering from its ruins.”

Today, the surface of Broad Street is being covered with planking in order that excavations may be carried on, under the surface where the creek formerly ran, as a part of the construction of an addition to the subway system of the city.

History does not reveal how many times the buildings which originally lined Broad Street have been replaced by more modern

structures. But the evidence of progress is revealed by the lofty monuments to modern business which rise adjacent to its sidewalks.

In one of these buildings, recently erected, will be housed, after May 1, 1928, an organization of David Franks' professional successors, a firm of accountants which has striven to keep pace with the development of modern business.

Perhaps a change of location and a new physical outlook from a greater height will bring new appreciation of what full service to the business community requires. Perhaps the change will result in a greater consciousness of the fact that the practice of accountancy today is no mean matter. Perhaps there will be more cohesion of organization, greater facility of operation, and an increased amount of time in which to think about the problems which constantly face a large aggregation of accountancy practitioners.

Whatever may be the advantages or disadvantages of the change, David Franks' pledge to the business community of 1786, slightly adapted, must live on—“To merit whose esteem and approbation will be their particular study.”